

STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2765

EXAMINATION REPORT
OF

STATE BUREAU OF MOTOR VEHICLES COMMISSION
LICENSE BRANCH NUMBERS 92 AND 254
MISHAWAKA, INDIANA

January 1, 2004 to December 31, 2004



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OFFICIALS

Office

Official

Term

Chairman, Bureau of Motor
Vehicles Commission

Gerald Coleman
Mary DePrez
Joel Silverman

01-06-02 to 02-29-04
03-01-04 to 01-09-05
01-10-05 to 01-11-09

Branch Manager

Jeannie Kendrick
Dawn Wagner

01-01-04 to 10-31-05
11-01-05 to 12-31-05



STATE OF INDIANA

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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE STATE BUREAU OF MOTOR VEHICLES COMMISSION

We have examined the Schedule of Collections and Distributions of the State Bureau of Motor Vehicles Commission License Branch Numbers 92 and 254 (Branches) for the period of January 1, 2004 to December 31, 2004. The Branch's management is responsible for the schedule. Our responsibility is to express an opinion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence supporting the Schedule of Collections and Distributions and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

In our opinion, the schedule referred to above presents fairly, in all material respects, the cash transactions of the Branches for the year ended December 31, 2004, based on the criteria set forth in the uniform compliance guidelines established by the Indiana State Board of Accounts.

STATE BOARD OF ACCOUNTS

December 14, 2005

STATE BUREAU OF MOTOR VEHICLES COMMISSION
 LICENSE BRANCH NUMBERS 92 AND 254
 MISHAWAKA, INDIANA
 SCHEDULE OF COLLECTIONS AND DISTRIBUTIONS
 January 1, 2004 to December 31, 2004

	Branch Number 92	Branch Number 254	Totals (Memorandum Only)
Collections:			
Registrations	\$ 7,147,680	\$ 1,849,328	\$ 8,997,008
Titles	2,300,835	-	2,300,835
Drivers licenses	539,442	-	539,442
Watercraft	85,406	-	85,406
Miscellaneous	<u>2,007</u>	<u>-</u>	<u>2,007</u>
Totals	<u>\$ 10,075,370</u>	<u>\$ 1,849,328</u>	<u>\$ 11,924,698</u>
Distributions:			
State fees	\$ 3,529,243	\$ 300,487	\$ 3,829,730
County tax	5,556,597	1,414,400	6,970,997
Commission fees	<u>989,530</u>	<u>134,441</u>	<u>1,123,971</u>
Totals	<u>\$ 10,075,370</u>	<u>\$ 1,849,328</u>	<u>\$ 11,924,698</u>

The accompanying notes are an integral part of the schedule.

STATE BUREAU OF MOTOR VEHICLES COMMISSION
LICENSE BRANCH NUMBERS 92 AND 254
MISHAWAKA, INDIANA
NOTES TO SCHEDULE OF COLLECTIONS AND DISTRIBUTIONS

Note 1. Introduction

The Motor Vehicles Commission was created to manage the motor vehicle license branches. The Bureau of Motor Vehicles is a separate state agency which provides support services to the Commission controlled license branches. The license branches collect fees which fund the Motor Vehicles Commission. The license branches collect and forward county taxes (excise tax, wheel tax, and surtax) and state fees. The Commission has one contractual branch that is administered by an individual contractor according to Bureau policies. The Commission has developed a mobile license branch to serve the need of CDL license issuance and other special needs as they arise.

Note 2. Collections and Distributions

Each branch collects fees and taxes when vehicle and watercraft registrations, titles, and drivers licenses are sold. Fees are uniform throughout the state.

The total daily collections are deposited to a single bank account. From this account the collections are distributed to separate bank accounts which are not controlled by the license branch and belong to the state, county and Bureau of Motor Vehicles Commission.

Note 3. Banking System

The Bureau of Motor Vehicles Commission has entered into an agreement with Bank One for a cash concentration system. The system utilizes a series of individual noninterest bearing accounts (clearing accounts) from which all fees and taxes are transferred.

Note 4. Self-Service Terminal

This report contains financial and statistical information for Mishawaka License Branch Number 92 and License Branch Number 254, a self-service terminal (SST). The manager of Mishawaka License Branch Number 92 is responsible for maintaining the SST.

STATE BUREAU OF MOTOR VEHICLES COMMISSION
 LICENSE BRANCH NUMBERS 92 AND 254
 MISHAWAKA, INDIANA
 STATISTICAL INFORMATION
 January 1, 2004 to December 31, 2004

<u>Transactions Processed</u>	<u>Branch Number 92</u>	<u>Branch Number 254</u>	<u>Totals (Memorandum Only)</u>
Vehicle registrations:			
Passenger	38,051	12,055	50,106
Motorcycle	1,359	399	1,758
RV (housecar)	420	108	528
Light truck	8,384	2,422	10,806
Other truck	321	17	338
Farm truck	14	4	18
Tractor	14	-	14
Trailer	2,644	533	3,177
Semitrailer	59	6	65
School and church bus	32	-	32
Other bus	36	1	37
Other	<u>2</u>	<u>-</u>	<u>2</u>
Total vehicle registrations	<u>51,336</u>	<u>15,545</u>	<u>66,881</u>
Drivers licenses and permits:			
Drivers licenses/learners permits	24,154	-	24,154
CDL licenses/CDL permits	891	-	891
Placards	3,189	-	3,189
Other	<u>15,104</u>	<u>-</u>	<u>15,104</u>
Total drivers licenses and permits	<u>43,338</u>	<u>-</u>	<u>43,338</u>
Titles:			
Vehicles	35,665	-	35,665
Watercraft	<u>315</u>	<u>-</u>	<u>315</u>
Total titles	<u>35,980</u>	<u>-</u>	<u>35,980</u>
Total watercraft registrations	<u>972</u>	<u>-</u>	<u>972</u>

STATE BUREAU OF MOTOR VEHICLES COMMISSION
 LICENSE BRANCH NUMBERS 92 AND 254
 MISHAWAKA, INDIANA
 EXAMINATION RESULT AND COMMENT

ACCOUNTABLE ITEMS

The following schedule details missing items revealed during a comparison of actual inventory of accountable items to the Open Inventory Report of the State Bureau of Motor Vehicles at December 31, 2004. No evidence was found to indicate these items have been sold.

<u>Year</u>	<u>Plate Type</u>	<u>Plate Number</u>
2003	National Guard – Low Number	98
2005	Trailer 3,000 lbs (5 year)	233218A
2005	Trailer 3,000 lbs (5 year)	235379A
2006	Indiana University	IU4435
2006	Education Plate	EB3908
2006	Education Plate	EB3912
2007	Disabled American Veteran I	3696
2007	Handicapped Plate	63871
2007	Passenger	71G3958
2007	Passenger	71G8119
2007	Passenger	71H4221
2007	Passenger	71J7698
2007	Passenger	71J8361
2007	Passenger	71K5423
2007	Passenger	71K7652
2007	Passenger	71L1415
2007	Passenger	71P2633
2007	Passenger	71P6444
2007	Passenger	71Q598
2007	Passenger	71Q599
2007	Passenger	71Q600
2007	Personalized Plate – 5 Year	HAGYI
2007	Truck 7,000 lbs	756415A

A listing of the items that are to be accounted for to the State Board of Accounts is included in the Branch Operations Policies and Procedures Manual. (Branch Operations Policies and Procedures Manual, Supplies and Equipment Chapter)

STATE BUREAU OF MOTOR VEHICLES COMMISSION
LICENSE BRANCH NUMBERS 92 AND 254
MISHAWAKA, INDIANA
EXIT CONFERENCE

The contents of this report were discussed on December 14, 2005, with Dawn Wagner, Branch Manager. The official concurred with our findings.